

EXHIBIT A

Schedule of Claims Subject to the Three Hundred Forty-Fifth Omnibus Objection

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 A.A.S.G., AND LOURDES GOMEZ DE JESUS LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	22699	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
2 A.G.C.S., DELIZ SERRANO MARTINEZ, AND CARLOS CARRASQUILLO LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	15459	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
3 A.O.T., ANABELLE TORRES AND JAVIER ORTIZ LUNA LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	111722	Commonwealth of Puerto Rico	Secured	\$150,000.00	Commonwealth of Puerto Rico	Unsecured	\$150,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
4 ACEVEDO CORTES, VIRGINIA REPTO VILLA SOTO 15 CALLE HIGINIO LOPEZ MOCA, PR 00676	4648^	Commonwealth of Puerto Rico	503(b)(9)	\$15,000.00*	Commonwealth of Puerto Rico	Unsecured	\$15,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$15,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
^ Claim #4648 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
5 AGOSTO GARCIA, CARMEN I. URB ROSA MARIA D 26 CALLE 4 CAROLINA, PR 00985	66334	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00*	Commonwealth of Puerto Rico	Unsecured	\$64,800.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$64,800.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
6 ALICEA COTTO, ANA ESTHER LCDO. MARCOS E. MARCUCCI SOBRADO CALLE JOBOS NUM. 2811 ESQ. MENDEZ VIGO PONCE, PR 00716	54143	Commonwealth of Puerto Rico	503(b)(9)	\$5,000.00*	Commonwealth of Puerto Rico	Unsecured	\$5,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$5,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
7 ALVAREZ REYES, MARJORIE VALLE DE CERRO GORDO S22 TURQUESA BAYAMON, PR 00957	48217	Commonwealth of Puerto Rico	Secured	\$29,000.00	Commonwealth of Puerto Rico	Unsecured	\$29,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
8 AMADEO MURGA, ANTONIO J 1225 AVE P ONCE DE LEON STE 004 SAN JUAN, PR 00907-3915	8094	Commonwealth of Puerto Rico	Secured	\$179,943,697.00	Commonwealth of Puerto Rico	Unsecured	\$179,943,697.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
9 APONTE BIRRIEL, EDITH M. URB. QUINTAS DE CUPEY A3 CALLE 14 SAN JUAN, PR 00926	93553	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$20,000.00*
		Commonwealth of Puerto Rico	Secured	\$20,000.00*			
		Commonwealth of Puerto Rico	Unsecured	Undetermined*			
		Subtotal		\$20,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
10 AQUINO, JOSUE RIVERA FERNÁNDEZ, ALLAN AMIR CAPITAL CENTER BLDG. 239 ARTERIAL HOSTOS AVENUE SUITE 401 SAN JUAN, PR 00918	167782	Commonwealth of Puerto Rico	Secured	\$10,000,000.00*	Commonwealth of Puerto Rico	Unsecured	\$10,000,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
11 ARROYO ALEMAN, MILTON I HC645 BOX 5348 TRUJILLO ALTO, PR 00976	32047	Commonwealth of Puerto Rico	Secured	\$72,000.00*	Commonwealth of Puerto Rico	Unsecured	\$72,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
12	AYALA LAUREANO, LUIS F RR07 BOX 2675 TOA ALTA, PR 00953	156331	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$57,557.77	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$57,557.77
Reason: The claimant failed to provide prima facie evidence to support a secured claim.								
13	BELLA INTERNATIONAL, LLC BELLA GROUP PO BOX 190816 GUAYNABO, PR 00919	77645	Commonwealth of Puerto Rico	Priority	\$142,764.71	Commonwealth of Puerto Rico	Unsecured	\$142,764.71
Reason: Claimant asserted priority status under 11 U.S.C. § 507(a)(8), according to Debtors' books and records and/or documentation filed with the proof of claim, claimant is not a governmental unit and therefore ineligible for 507(a)(8) priority status.								
14	BERRIOS DAVID, ROSAEL ATTN: LCDO. OSVALDO BURGOS PEREZ PO BOX 194211 SAN JUAN, PR 00919-4211	125359	Commonwealth of Puerto Rico	Secured	\$15,000.00	Commonwealth of Puerto Rico	Unsecured	\$15,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.								
15	BRUNO CORTES, CARMELO PO BOX 194211 SAN JUAN, PR 00919-4211	83913	Commonwealth of Puerto Rico	Secured	\$10,000.00*	Commonwealth of Puerto Rico	Unsecured	\$10,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.								
16	BURGOS GUTIERREZ, ELIZABETH URB CUPEY GARDENS M3 CALLE 15 SAN JUAN, PR 00926	26604	Commonwealth of Puerto Rico	503(b)(9)	\$45,000.00*	Commonwealth of Puerto Rico	Unsecured	\$45,000.00*
			Commonwealth of Puerto Rico	Secured	Undetermined*			
				Subtotal	\$45,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.								
17	C.A.G.S., HEIDY A. SANTOS, AND JUAN C. GONZALEZ DE LA CRUZ LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	23238	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.								

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
18 C.M.C.M., CARMEN M. MERCADO TORRES, AND CARLOS M. CEPERO MIRANDA LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	18460	Commonwealth of Puerto Rico	Secured	\$150,000.00	Commonwealth of Puerto Rico	Unsecured	\$150,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
19 C.M.F.F., AND VANESSA FIGUEROA LBRG LAW FIRM PO BOX 9022512 SAN JUAN, PR 00902-2512	24195	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
20 C.R.C., MARIEL CABRERA, AND NEFTALI RUIZ CABRERA LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	95806	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
21 CABRERA BERRIOS, DENISE P.O. BOX 194211 SAN JUAN, PR 00919-4211	84475	Commonwealth of Puerto Rico	Secured	\$3,000.00	Commonwealth of Puerto Rico	Unsecured	\$3,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
22 CABRERA TORRES, SIGNA MAGALY VILLAS PALMERAS 372 CALLE PROVIDENCIA SAN JUAN, PR 00915-2234	12337	Commonwealth of Puerto Rico	Secured	\$68,000.00*	Commonwealth of Puerto Rico	Unsecured	\$68,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
23 CALDERON ILARRAZA, CARMEN CALLE 12 T-24 VILLAS DE RIO GRANDE RIO GRANDE, PR 00745	36519	Commonwealth of Puerto Rico	503(b)(9)	\$30,735.45*	Commonwealth of Puerto Rico	Unsecured	\$30,735.45*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$30,735.45*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
24 CALIXTO RODRIGUEZ, GUILLERMO LIC FERNANDO SANTIAGO ORTIZ MANSIONES DE SAN MARTIN SUITE 17 SAN JUAN, PR 00924-4586	35849	Commonwealth of Puerto Rico	Secured	\$25,000.00*	Commonwealth of Puerto Rico	Unsecured	\$25,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
25 CALO CALO, NORMA IVETTE URB RIO GRANDE HILLS CALLE B39 APATAMENTO D 39 CALLE B APT D RIO GRANDE, PR 00745	7584	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$12,400.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$12,400.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
26 CAMACHO PEREZ, JUDITH EXT PARQ ECUESTRE M28 CALLE 26 CAROLINA, PR 00987-8604	29885	Commonwealth of Puerto Rico	Secured	\$56,012.57*	Commonwealth of Puerto Rico	Unsecured	\$56,012.57*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
27 CANCIO LUGO, CARLOS FABIAN PO BOX 194211 SAN JUAN, PR 00919-4211	87219	Commonwealth of Puerto Rico	Secured	\$5,000.00*	Commonwealth of Puerto Rico	Unsecured	\$5,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
28 CANTRES APONTE, CARMEN S BO VOLCAN ARENAS 165 CARR 871 BAYAMON, PR 00961	10442	Commonwealth of Puerto Rico	Secured	\$94,111.30	Commonwealth of Puerto Rico	Unsecured	\$94,111.30
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
29 CARABALLORIVERA, ARMINDA URBSTAELENAIIA-12CALLE1 GUAYANILLA, PR 00656	35710	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$37,000.00*
		Commonwealth of Puerto Rico	Secured	\$37,000.00*			
		Subtotal		\$37,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
30 CARRERA MONTALVO, RAUL P.O. BOX 194211 SAN JUAN, PR 00919	95245	Commonwealth of Puerto Rico	Secured	\$15,000.00*	Commonwealth of Puerto Rico	Unsecured	\$15,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
31 CASIANO JUSINO, HAROLD DAMARIS QUINONES VARGAS P O BOX 429 CABO ROJO, PR 00623	6418	Commonwealth of Puerto Rico	Secured	\$343,704.56*	Commonwealth of Puerto Rico	Unsecured	\$343,704.56*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
32 CASTRO ROSA, KELVIN 8316 LOOKOUT POINTE DR WINDERMERE, FL 34786	9659	Commonwealth of Puerto Rico	Secured	\$150,000.00	Commonwealth of Puerto Rico	Unsecured	\$150,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
33 CASTRO SAINZ, IVETTE URB PUERTO NUEVO NW 1343 CALLE 10 SAN JUAN, PR 00920	6006	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$100,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$100,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
34 CHEVERE FRAGUADA, ZORAIDA JARD DE COUNTRY CLUB R1 CALLE 12 CAROLINA, PR 00983-1759	20600^	Commonwealth of Puerto Rico	Secured	\$35,000.00	Commonwealth of Puerto Rico	Unsecured	\$35,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
^ Claim #20600 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
35 CHEVERE FRAGUADA, ZORAIDA JARD DE COUNTRY CLUB R1 CALLE 12 CAROLINA, PR 00983-1759	20773^	Commonwealth of Puerto Rico	Secured	\$35,000.00*	Commonwealth of Puerto Rico	Unsecured	\$35,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
^ Claim #20773 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
36 CHEVERE FRASUADA, ZORAIDA CALLE 12 R-1 JARDINES DE COUNTRY CLUB CAROLINA, PR 00983	24315	Commonwealth of Puerto Rico	Secured	\$35,000.00*	Commonwealth of Puerto Rico	Unsecured	\$35,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
37 COLLADO SANTIAGO, SANDRA URB. VALLE 4D8 SAN GERMAN, PR 00683	54541	Commonwealth of Puerto Rico	Secured	\$15,000.00	Commonwealth of Puerto Rico	Unsecured	\$15,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
38 COLLAZO ROSADO, MONICA COND QUINTANA 614 APT A SAN JUAN, PR 00917	16256	Commonwealth of Puerto Rico	Secured	\$29,000.00	Commonwealth of Puerto Rico	Unsecured	\$29,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
39 COLON ALICEA, HERIC BO. GUAVATE 22908 CAYEY, PR 00736	20453	Commonwealth of Puerto Rico	Secured	\$29,000.00	Commonwealth of Puerto Rico	Unsecured	\$29,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
40 COLON TORRES, NEYSHA URB EL COMANDANTE 872 CALLE MARIA GIUSTI SAN JUAN, PR 00924	121773^	Commonwealth of Puerto Rico	Secured	\$16,800.00*	Commonwealth of Puerto Rico	Unsecured	\$16,800.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
^ Claim #121773 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
41 COLON TORRES, NEYSHA URB EL COMANDANTE 872 CALLE MARIA GIUSTI SAN JUAN, PR 00924	129809	Commonwealth of Puerto Rico	Secured	\$45,760.89*	Commonwealth of Puerto Rico	Unsecured	\$45,760.89*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
42 COLON TORRES, NEYSHA M URB. EL COMANDANTE 872 CALLE MARIA GIUSTI SAN JUAN, PR 00924	139753	Commonwealth of Puerto Rico	Secured	\$16,800.00*	Commonwealth of Puerto Rico	Unsecured	\$16,800.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
43 CONCEPCIÓN-FELICIANO, ELSIE HC 03 BOX 33358 AGUADA, PR 00602	58656	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$7,000.00*	Commonwealth of Puerto Rico	Unsecured	\$7,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
44 CONCHITA E COX SCHUCK URB UNIVERSITY GARDENS 322A CALLE CLEMSON SAN JUAN, PR 00927	1845^	Commonwealth of Puerto Rico	503(b)(9)	\$91,000,000.00*	Commonwealth of Puerto Rico	Unsecured	\$91,000,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
			Subtotal	\$91,000,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
^ Claim #1845 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
Claim #1845 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
45 COTTO SERRANO, ANA C. CARR. 176 K5H3 CAMINO DON DIEGO CUPEY ALTO SAN JUAN, PR 00926-9740	137545^	Commonwealth of Puerto Rico	Secured	\$30,000.00	Commonwealth of Puerto Rico	Unsecured	\$30,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
^ Claim #137545 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
46 CRUZ BARRETO, MIRIAM R 215 CALLE FERPIER URB ALTURAS DE PARQUE ECUESTRE CAROLINA, PR 00987	136186^	Commonwealth of Puerto Rico	503(b)(9)	\$51,000.00*	Commonwealth of Puerto Rico	Unsecured	\$51,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
			Subtotal	\$51,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
^ Claim #136186 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
47 CRUZ BERRIOS, JUAN R PO BOX 1803 LAS PIEDRAS, PR 00771	26318^	Commonwealth of Puerto Rico	503(b)(9)	\$71,690.25*	Commonwealth of Puerto Rico	Unsecured	\$71,690.25*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
			Subtotal	\$71,690.25*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
^ Claim #26318 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
48 CRUZ COLON, YAZMIN HC61 BOX 4280 TRUJILLO ALTO, PR 00976	27135	Commonwealth of Puerto Rico	Secured	\$86,400.00*	Commonwealth of Puerto Rico	Unsecured	\$86,400.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
49 CRUZ SANTOS, AISSA D. 907 DURBEC COUNTRY CLUB SAN JUAN, PR 00924-3313	157725	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$15,000.00*
		Commonwealth of Puerto Rico	Secured	\$15,000.00*			
			Subtotal	\$15,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
50 D.M.V.C., AND MARTA CRUZ CRUZ LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	108132	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
51 DE JESUS ROJAS, MARIA LOURDES HC-9 BOX 62097 CAGUAS, PR 00725	72774	Commonwealth of Puerto Rico	503(b)(9)	\$18,371.34*	Commonwealth of Puerto Rico	Unsecured	\$18,371.34*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
			Subtotal	\$18,371.34*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
52 DEL CARMEN RUIZ CASTRO, MARIA CALLE 2 NUMERO 140 SAIN JUST TRUJILLO ALTO, PR 00976	40480^	Commonwealth of Puerto Rico	Secured	\$50,000.00*	Commonwealth of Puerto Rico	Unsecured	\$50,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
^ Claim #40480 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
53 DEL VALLE MELENDEZ, ZORAIDA ANDRES MONTAÑEZ COSS PO BOX 193501 SAN JUAN, PR 00919-3501	26967	Commonwealth of Puerto Rico	Secured	\$10,335.00	Commonwealth of Puerto Rico	Unsecured	\$10,335.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
54 DEL VALLE MELENDEZ, ZORAIDA ANDRES MONTAÑEZ COSS PO BOX 193501 SAN JUAN, PR 00919-3501	28995	Commonwealth of Puerto Rico	Secured	\$205,000.00*	Commonwealth of Puerto Rico	Unsecured	\$205,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
55 DESPIAU LOPEZ, MARISELA OSVALDO BURGOS PO BOX 194211 SAN JUAN, PR 00919-4211	132899	Commonwealth of Puerto Rico	Secured	\$7,000.00	Commonwealth of Puerto Rico	Unsecured	\$7,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
56 DIAZ FIGUEROA, MILAGROS CALLE NIN #629 SAN JUAN, PR 00915	161886^	Commonwealth of Puerto Rico	Secured	\$13,964.41	Commonwealth of Puerto Rico	Unsecured	\$13,964.41
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
^ Claim #161886 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
57 DIAZ MALDONADO, CARLOS HC 2 BOX 8273 OROCOVIS, PR 00720	7905	Puerto Rico Highways and Transportation Authority	Secured	\$7,000.00	Puerto Rico Highways and Transportation Authority	Unsecured	\$7,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
58 DIAZ MORALES, AUSTRIA URB. LA MILAGROSA B-10 ARROYO, PR 00714	138203	Commonwealth of Puerto Rico	Secured	\$50,000.00	Commonwealth of Puerto Rico	Unsecured	\$50,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
59 DIAZ SEIJO, MIGUEL A CALLE 25 #422 HILLS BROTHERS RIO PIEDRAS, PR 00924	12777	Commonwealth of Puerto Rico	Secured	\$59,000.00	Commonwealth of Puerto Rico	Unsecured	\$59,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
60 DIAZ SEIJO, MIGUEL A HILL BROTHERS 422 CALLE 25 SAN JUAN, PR 00924	12807	Commonwealth of Puerto Rico	Secured	\$100,000.00*	Commonwealth of Puerto Rico	Unsecured	\$100,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
61 DONES SOPENA, PEDRO LUIS 1135 C/ CARLOS BERTRO SAN JUAN, PR 00924	153699	Commonwealth of Puerto Rico	Secured	\$30,000.00*	Commonwealth of Puerto Rico	Unsecured	\$30,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
62 DONES SOPENA, PEDRO LUIZ 1135 CARLOS BERTERO SAN JUAN, PR 00924	165367	Commonwealth of Puerto Rico	Secured	\$30,000.00*	Commonwealth of Puerto Rico	Unsecured	\$30,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
63 DUVERGE PEREZ, IVONNE J CALLE BONIFACIO # 10 NAGUABO, PR 00677	6400	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$1,500.00*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$1,500.00*			
		Subtotal		\$1,500.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
64 E.D.S.L., IVONNE B.LAGUER, AND EDWIN D. SIERRA LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	23325	Commonwealth of Puerto Rico	Secured	\$150,000.00	Commonwealth of Puerto Rico	Unsecured	\$150,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
65 E.J.B.C., AND MARTA CRUZ CRUZ LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	87762	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
		Commonwealth of Puerto Rico	Unsecured	Undetermined*			
		Subtotal		\$150,000.00*			
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
66 E.M.L.L., WANDA LOPEZ FLORES, AND ANTONIO LOPEZ QUINONES LBRG LAW FIRM PO BOX 9022512 SAN JUAN, PR 00902-2512	117449	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
67 ESTEVES ESTEVES, OLGA HC 6 BOX 12134 SAN SEBASTIAN, PR 00685	4023^	Commonwealth of Puerto Rico	503(b)(9)	\$15,000.00*	Commonwealth of Puerto Rico	Unsecured	\$15,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$15,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
^ Claim #4023 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
68 FARGAS RODRIGUEZ, MARIBEL PO BOX 1613 VALLE ARriba HEIGHTS CAROLINA, PR 00984	32955^	Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$58,658.96*
		Commonwealth of Puerto Rico	Unsecured	\$58,658.96*			
		Subtotal		\$58,658.96*			
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
^ Claim #32955 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
69 FELICIANO FELICIANO, CHRISTOPHER LCDO. FÉLIX A. RODRÍGUEZ MEJÍA 253 CALLE CHILE 10-B SAN JUAN, PR 00917-2111	8516	Commonwealth of Puerto Rico	503(b)(9)	\$5,000.00	Commonwealth of Puerto Rico	Unsecured	\$10,000.00
		Commonwealth of Puerto Rico	Secured	\$5,000.00			
		Subtotal		\$10,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
70 FELICIANO PAGAN, ANA PO BOX 3564 JUNCOS, PR 00777	81994	Commonwealth of Puerto Rico	Secured	\$4,500.00	Commonwealth of Puerto Rico	Unsecured	\$4,500.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
71 FELIX RODRÍGUEZ, MARAIDA I. HC 11 BOX 48941 CAGUAS, PR 00725	25775	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$29,000.00	Commonwealth of Puerto Rico	Unsecured	\$29,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
72 FERNANDEZ BONILLA, DEYANIRA PO BOX 192411 SAN JUAN, PR 00919-4211	87711	Commonwealth of Puerto Rico	Secured	\$10,000.00*	Commonwealth of Puerto Rico	Unsecured	\$10,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
73 FERNANDEZ RIVERA, RUTH M 4TA EXT COUNTRY CLUB OJ 17 CALLE 506 CAROLINA, PR 00982	152841	Commonwealth of Puerto Rico	503(b)(9)	\$129,600.00*	Commonwealth of Puerto Rico	Unsecured	\$129,600.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$129,600.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.					
74 FERRER MELENDEZ, SONIA I. HC 75 BOX 1106 NARANJITO, PR 00719	23016	Commonwealth of Puerto Rico	Secured	\$3,000,000.00*	Commonwealth of Puerto Rico	Unsecured	\$3,000,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
75 FIGUEROA COLON, ROBERTO BO. JAGUEYES SECTOR LEO BRAVO HC 2 BOX 4772 VILLALBA, PR 00766-9799	22859	Commonwealth of Puerto Rico	503(b)(9)	\$40,080.00*	Commonwealth of Puerto Rico	Unsecured	\$40,080.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$40,080.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.					
76 FIGUEROA PIZARRO, GEORGINA CO GLORIA E ROMERO ROLON ESTUDIO DE CONSULTORIA LEGAL PMB 237 35 JUAN CARLOS DE BORB GUAYNABO, PR 00969-3515	58465	Commonwealth of Puerto Rico	503(b)(9)	\$67,000.00*	Commonwealth of Puerto Rico	Unsecured	\$67,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$67,000.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.					
77 FLORES SANCHEZ, SAMARY 205 URB. A.5 URB. LAS CAROLINAS III CAGUAS, PR 00727	26188	Commonwealth of Puerto Rico	Secured	\$14,357.53	Commonwealth of Puerto Rico	Unsecured	\$49,173.14
		Commonwealth of Puerto Rico	Unsecured	\$34,815.61			
		Subtotal		\$49,173.14			
		Reason: The claimant failed to provide prima facie evidence to support a secured claim.					
78 FUNDACION BIBLIOTECA RAFAEL HERNANDEZ COLON, INC. ALFREDO FERNANDEZ P.O. BOX 11750 FERNANDEZ JUNCOS STATION SAN JUAN, PR 00910-1750	23332	Commonwealth of Puerto Rico	Secured	\$500,000.00*	Commonwealth of Puerto Rico	Unsecured	\$500,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
79 GARCIA JIMENEZ, JOANNA P.O. BOX 194211 SAN JUAN, PR 00919-4211	105861	Commonwealth of Puerto Rico	Secured	\$5,000.00	Commonwealth of Puerto Rico	Unsecured	\$5,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
80 GARCIA LOPERENA, ELISA M. CALLE LOS LOPTRONA #96 MOCA, PR 00676-5023	147310^	Commonwealth of Puerto Rico	503(b)(9)	\$16,530.00*	Commonwealth of Puerto Rico	Unsecured	\$16,530.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
			Subtotal	\$16,530.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
^ Claim #147310 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
81 GARCIA, NELIDA CORTES 175 CALLE NUEVA COM ISRAEL SAN JUAN, PR 00917	12503	Commonwealth of Puerto Rico	Secured	\$68,745.12*	Commonwealth of Puerto Rico	Unsecured	\$68,745.12*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
82 GOMEZ RIVERA, JOSE CALLE LUIS LLORENS TORRES #21 LAS PIEDRAS, PR 00771	26327	Commonwealth of Puerto Rico	503(b)(9)	\$44,071.94*	Commonwealth of Puerto Rico	Unsecured	\$44,071.94*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
			Subtotal	\$44,071.94*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
83 GONZALEZ BENITEZ, ROSA M T 706 CALLE PASIONARIA CANOVANAS, PR 00729	90365	Commonwealth of Puerto Rico	Secured	\$48,000.00*	Commonwealth of Puerto Rico	Unsecured	\$48,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
84 GONZALEZ CORDERO, MYRIAM HC-02 BOX 12253 MOCO, PR 00676	101650	Commonwealth of Puerto Rico	Secured	\$6,000.00	Commonwealth of Puerto Rico	Unsecured	\$6,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
85 GONZALEZ DE LEON, IVETTE 372 PELLIN RODRIGUEZ VILLAS PALOMERAS SANTURCE, PR 00915	12312	Commonwealth of Puerto Rico	Secured	\$59,313.00*	Commonwealth of Puerto Rico	Unsecured	\$59,313.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
86 GONZALEZ HIRZEL, MIRIAM Y OTROS LCDO. OSVALDO BURGOS PEREZ PO BOX 194211 SAN JUAN, PR 00919-4211	153031	Commonwealth of Puerto Rico	Secured	\$10,000.00*	Commonwealth of Puerto Rico	Unsecured	\$10,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
87 GONZALEZ ORTIZ, PERRY PO BOX 1336 AGUAS BUENAS, PR 00703	3548	Commonwealth of Puerto Rico	Secured	\$17,677.39	Commonwealth of Puerto Rico	Unsecured	\$17,677.39
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
88 GONZALEZ RAMOS, MARISOL URB. VELOMAS #62 CALLE CENTRAL CAMBALACHE VEGA ALTA, PR 00692	35439	Commonwealth of Puerto Rico	Secured	\$40,000.00	Commonwealth of Puerto Rico	Unsecured	\$40,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
89 GONZALEZ RAMOS, MARISOL URB. VELOMAS #62 CALLE CENTRAL CAMBALACHE VEGA ALTA, PR 00692	44574	Commonwealth of Puerto Rico	Secured	\$285.00*	Commonwealth of Puerto Rico	Unsecured	\$285.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
90 GONZALEZ RAMOS, MARISOL URB. VELOMAS #62 CALLE CENTRAL CAMBALACHE VEGA ALTA, PR 00692	52907	Commonwealth of Puerto Rico	Secured	\$1,245.00	Commonwealth of Puerto Rico	Unsecured	\$1,245.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
91 GONZALEZ RAMOS, MARISOL URB VELOMAS 62 CALLE CENTRAL CAMBALACHE VEGA ALTA, PR 00692	53622	Commonwealth of Puerto Rico	Secured	\$2,000,000.00*	Commonwealth of Puerto Rico	Unsecured	\$2,000,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
92 GONZALEZ RODRIGUEZ, JORGE HC 1 BOX 2134 MAUNABO, PR 00707	90288	Commonwealth of Puerto Rico	503(b)(9)	\$4,060.00*	Commonwealth of Puerto Rico	Unsecured	\$4,060.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$4,060.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.					
93 GONZALEZ SANTANA, ALINA APARTADO 344 PALMER, PR 00721	16210	Commonwealth of Puerto Rico	Secured	\$51,140.45	Commonwealth of Puerto Rico	Unsecured	\$51,140.45
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
94 GONZALEZ VEGA, MIGDALIA CALLE EMAJAGUA #304 HACIENDA BORINQUEN CAGUAS, PR 00725	100684	Commonwealth of Puerto Rico	503(b)(9)	\$5,000.00*	Commonwealth of Puerto Rico	Unsecured	\$5,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$5,000.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.					
95 GUTIERREZ, DENISE P.O. BOX 194211 SAN JUNA, PR 00925	81393	Commonwealth of Puerto Rico	Secured	\$7,500.00	Commonwealth of Puerto Rico	Unsecured	\$7,500.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
96 GUZMAN MACHUCA, ZAMAYRA URB SIERRA BERDECIA C/ FALCON F 22 GUAYNABO, PR 00969	115112^	Commonwealth of Puerto Rico	Secured	\$16,603.35*	Commonwealth of Puerto Rico	Unsecured	\$16,603.35*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
^ Claim #115112 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
97 HERNANDEZ CEDENO, MARIA M PO BOX 942 LUQUILLO, PR 00773-0942	111531	Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00*	Commonwealth of Puerto Rico	Unsecured	\$25,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$25,000.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.					

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
98 HERNANDEZ SILVA, ALBA PO BOX 194211 SAN JUAN, PR 00919-4211	93455	Commonwealth of Puerto Rico	Secured	\$5,000.00*	Commonwealth of Puerto Rico	Unsecured	\$5,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
99 HERRERA DOS REIS, GENARO PO BOX 194211 SAN JUAN, PR 00919-4211	82286	Commonwealth of Puerto Rico	Secured	\$10,000.00*	Commonwealth of Puerto Rico	Unsecured	\$10,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
100 HILERIO HERNANDEZ, LUZ HC 6 BOX 66106 AGUADILLA, PR 00603	64302^	Commonwealth of Puerto Rico	503(b)(9)	\$15,000.00*	Commonwealth of Puerto Rico	Unsecured	\$15,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
			Subtotal	\$15,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
^ Claim #64302 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
101 HR BUS LINE LCDO. JACINTO REYES RODRIGUEZ PO BOX 2254 JUNCOS, PR 00777	46668	Commonwealth of Puerto Rico	Secured	\$3,555.00	Commonwealth of Puerto Rico	Unsecured	\$3,555.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
102 I.B.C. AND MARTHA CRUZ CRUZ PO BOX 9022512 SAN JUAN, PR 00902	92546	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
103 I.J.R.Z., LOURDES ZAMORA, AND ISRAEL RAMIREZ LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	22775	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
104 ISALES CARMONA, MARITZA URB LOMAS DE CAROLINA 2A 10 CALLE YUNQUESITO CAROLINA, PR 00987	27853^	Commonwealth of Puerto Rico	Secured	\$135,960.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
		Commonwealth of Puerto Rico	Unsecured	\$14,040.00*			
		Subtotal		\$150,000.00*			

Reason: The claimant failed to provide prima facie evidence to support a secured claim.

^ Claim #27853 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

105 ISALES CARMONA, MARITZA URB LOMAS DE CAROLINA 2A-10 CALLE YUNQUESITO CAROLINA, PR 00987	39114	Puerto Rico Highways and Transportation Authority	Secured	\$135,960.00	Puerto Rico Highways and Transportation Authority	Unsecured	\$150,000.00
		Puerto Rico Highways and Transportation Authority	Unsecured	\$14,040.00			
		Subtotal		\$150,000.00			

Reason: The claimant failed to provide prima facie evidence to support a secured claim.

106 J.A.A.N., MARIA C. NAVARRO, AND JOSE A. AVILES LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	23864	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
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Reason: The claimant failed to provide prima facie evidence to support a secured claim.

107 J.H.V.M., AND BRENDA ENID MORALES NAVARRO LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	23278	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
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Reason: The claimant failed to provide prima facie evidence to support a secured claim.

108 J.K.R.L. AND LUZ M. LUNA FIGUEROA LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902	20801	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
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Reason: The claimant failed to provide prima facie evidence to support a secured claim.

Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
109 J.O.T., ANABELLE TORRES, AND JAVIER ORTIZ LUNA LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	108487	Commonwealth of Puerto Rico	Secured	\$150,000.00	Commonwealth of Puerto Rico	Unsecured	\$150,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
110 J.R.T.M., AND ANA L.PRINCIPE LBRG LAW FIRM P.O.BOX 9022512 SAN JUAN, PR 00902-2512	22462	Commonwealth of Puerto Rico	Secured	\$150,000.00	Commonwealth of Puerto Rico	Unsecured	\$150,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
111 J.V.C., AND IVETTE CARRUCINI ARREAGA LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	17147	Commonwealth of Puerto Rico	Secured	\$150,000.00	Commonwealth of Puerto Rico	Unsecured	\$150,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
112 JIMENEZ MONTES, JOSE HIGHLAND PARK SABANA LLANA CALLE ANON 714 SAN JUAN, PR 00924	8115^	Commonwealth of Puerto Rico	Secured	\$190.77	Commonwealth of Puerto Rico	Unsecured	\$190.77
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
^ Claim #8115 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
113 JIMENEZ SOSA, WILLIAM 870 CONCEPCION VERA MOCA, PR 00676	103927	Commonwealth of Puerto Rico	Secured	\$6,000.00*	Commonwealth of Puerto Rico	Unsecured	\$6,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
114 JOSE E. VALENTIN ARCE Y OTROS & SR. ARCIDY MALDONADO SANTANA CARLOS RUIZ GONZALEZ 7 CALLE ANTONIO MARQUEZ ARECIBO, PR 00613	153119	Commonwealth of Puerto Rico	Secured	\$240,000.00	Commonwealth of Puerto Rico	Unsecured	\$240,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
115 K.I.R.Q., SANDRA QUILES, AND MANUEL L. REYES LBRG LAW FIRM PO BOX 9022512 SAN JUAN, PR 00902-2512	25458	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
116 K.M.A.R., MARIVEL RIVERA, AND EDGARDO AULET LBRG LAW P.O. BOX 9022512 SAN JUAN, PR 00902-2512	22330	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
117 K.S.S., ANA SALAZAR LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2515	30736	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
118 LEBRON ENCARNACION, BRUNO J URB SANTA ELVIRA Q21 SANTA MARGARITA CAGUAS, PR 00725	14856	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$29,000.00	Commonwealth of Puerto Rico	Unsecured	\$29,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
119 LINA M. TORRES RIVERA Y MANUEL E. MUÑIZ FERNEANDEZ RR 37 #1781 SAN JUAN, PR 00926	105874	Commonwealth of Puerto Rico	Secured	\$10,000.00	Commonwealth of Puerto Rico	Unsecured	\$10,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
120 LOPEZ CARRION, MIRAI DA R. VILLAS DE LOIZA JJ30 CALLE 42A CANOVANAS, PR 00729	39543	Commonwealth of Puerto Rico	Secured	\$14,040.00	Commonwealth of Puerto Rico	Unsecured	\$14,040.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
121 LOPEZ MARTINEZ, NANCY LCDO OSVALDO BURGOS PO BOX 194211 SAN JUAN, PR 00919-4211	140879	Commonwealth of Puerto Rico	Secured	\$12,000.00*	Commonwealth of Puerto Rico	Unsecured	\$12,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
122 LOPEZ RODRIGUEZ, ELIZABETH URB LAGOS DE PLATA C2 E44 TOA BAJA, PR 00949	159673	Commonwealth of Puerto Rico	Secured	\$150,000.00	Commonwealth of Puerto Rico	Unsecured	\$150,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
123 LOPEZ RODRIGUEZ, JOSE M URB LAGOS DE PLATA C2 E44 TOA BAJA, PR 00949	143529	Commonwealth of Puerto Rico	Secured	\$150,000.00	Commonwealth of Puerto Rico	Unsecured	\$150,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
124 LOPEZ, GUILLERMO P.O. BOX 194211 SAN JUAN, PR 00919-4211	87307	Commonwealth of Puerto Rico	Secured	\$20,000.00*	Commonwealth of Puerto Rico	Unsecured	\$20,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
125 M.D.B., AND JAMILLE RODRIGUEZ VERE LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	78090	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
126 MANGUAL LACOUT, ISABEL HC-02 BOX 9530 JUANA DIAZ, PR 00795	39712	Commonwealth of Puerto Rico	Secured	\$10,200.00*	Commonwealth of Puerto Rico	Unsecured	\$10,200.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
127 MARIA VIRGINIA RODRIQUEZ & EDMARI PASTRANA 3003 SOUTH LOOP WEST #220 HOUSTON, TX 77054	69203	Commonwealth of Puerto Rico	Secured	\$95,000.00	Commonwealth of Puerto Rico	Unsecured	\$95,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
128 MARRERO MEDIAVILLA, JUAN CARLOS JOSÉ F. AVILÉS LAMBERTY MANSIONES DE SAN MARTÍN SUITE 17 SAN JUAN, PR 00924-4586	41810	Commonwealth of Puerto Rico	Secured	\$25,000.00*	Commonwealth of Puerto Rico	Unsecured	\$25,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
129 MARTINEZ GONZALEZ, ANA D. VIA LETICIA 4 K9-37 VILLA FONTANA CAROLINA, PR 00983	44823	Commonwealth of Puerto Rico	503(b)(9)	\$35,279.50*	Commonwealth of Puerto Rico	Unsecured	\$35,279.50*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$35,279.50*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
130 MARTINEZ MERCADO, OSCAR HC 4 BOX 12921 SAN GERMAN, PR 00683	154429	Commonwealth of Puerto Rico	Secured	\$10,200.00*	Commonwealth of Puerto Rico	Unsecured	\$10,200.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
131 MARTINEZ MONTALVO, WANDA I LOS MAESTROS 2 CALLE FERNANDO RODRIGUEZ ADJUNTAS, PR 00601	3039	Commonwealth of Puerto Rico	Secured	\$24,000.00*	Commonwealth of Puerto Rico	Unsecured	\$24,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
132 MEDINA DE REYES, NITZA PO BOX 781 RIO GRANDE, PR 00745	12345	Commonwealth of Puerto Rico	Secured	\$38,389.11*	Commonwealth of Puerto Rico	Unsecured	\$38,389.11*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
133 MELENDEZ COLON, DENNISSE I URB VEGA CEIBA F 8 CALLE 3 CAIBA, PR 00735	172369	Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$47,175.10*
		Commonwealth of Puerto Rico	Unsecured	\$47,175.10*			
		Subtotal		\$47,175.10*			
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
134 MIRANDA ORTIZ, AURORA HC-01 BOX 5319 CIALES, PR 00638	100314	Commonwealth of Puerto Rico	503(b)(9)	\$15,000.00*	Commonwealth of Puerto Rico	Unsecured	\$15,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$15,000.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.					
135 MONTANEZ JOHNSON, GLENDA J URBOPEN LAND 424 CALLE OLOT SAN JUAN, PR 00923	29525	Commonwealth of Puerto Rico	Secured	\$108,000.00*	Commonwealth of Puerto Rico	Unsecured	\$108,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
136 MORALES BERRIOS, JENNIFER URB GLENVIEW GDNS AC15 CALLE W24 PONCE, PR 00731	3465	Commonwealth of Puerto Rico	Secured	\$24,000.00*	Commonwealth of Puerto Rico	Unsecured	\$24,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
137 MORALES RAMOS, NEFTALI OSVALDO BURGOS PO BOX 194211 SAN JUAN, PR 00919-4211	153013	Commonwealth of Puerto Rico	Secured	\$15,000.00*	Commonwealth of Puerto Rico	Unsecured	\$15,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
138 MORALES VILLAMIL, MARITZA I. URB VILLA CAPRI 565 CALLE CATANIA SAN JUAN, PR 00924-4049	18444	Commonwealth of Puerto Rico	Secured	\$31,710.83*	Commonwealth of Puerto Rico	Unsecured	\$31,710.83*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
139 MUNIZ RUBERTE, RUBEN PONCE 500 NORTE A MODULO F CERDA 101 BOX 4008 PONCE, PR 00732	3398	Commonwealth of Puerto Rico	Secured	\$120,000.00*	Commonwealth of Puerto Rico	Unsecured	\$120,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
140 MYRIAM ORTIZ RODRIGUEZ, ERMY BEL FOURMER; ERMA FOURMER AND CESAR FOURMER CONSOLIDATED CASE DDP 2005-0260 C/O LCDO. HERMINIO MARTÍNEZ TIRADO PO BOX 50189 TOA BAJA, PR 00950-0189	37705	Commonwealth of Puerto Rico	Secured	\$83,627.00*	Commonwealth of Puerto Rico	Unsecured	\$83,627.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
141 N.L.P.L., AND TAMARA LOPEZ CRUZ LBRG LAW FIRM PO BOX 9022512 SAN JUAN, PR 00902-2512	111650	Commonwealth of Puerto Rico	Secured	\$150,000.00	Commonwealth of Puerto Rico	Unsecured	\$150,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
142 N.M.P.T., ABIGAIL TORRES, AND LUIS G. PEREZ LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	23242	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
143 N.P.S.G., VILMA YOLANDA GONZALEZ, AND JORGE LUIS SOSA LOPEZ LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	23827	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
144 NAZARIO ACOSTA, RICARDO AVE. TITO CASTRO 609 SUITE 102 PMB-416 PONCE, PR 00716	27691	Commonwealth of Puerto Rico	Secured	\$1,521,855.11	Commonwealth of Puerto Rico	Unsecured	\$1,521,855.11
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
145 NAZARIO ACOSTA, RICARDO AVE. TITO CASTRO 609 SUITE 102 PMB-416 PONCE, PR 00716	40049	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$75,889.24*	Commonwealth of Puerto Rico	Unsecured	\$75,889.24*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
146 NIEVES SANCHEZ, GINALISSE P.O. BOX 194211 SAN JUAN, PR 00919-4211	73662	Commonwealth of Puerto Rico	Secured	\$5,000.00*	Commonwealth of Puerto Rico	Unsecured	\$5,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
147 NORMANDIA RODRIGUEZ, MYRNA URB. TREASURE VALLEY CALLE 5 M16 CIDRA, PR 00739	2252	Commonwealth of Puerto Rico	503(b)(9)	\$29,914.11*	Commonwealth of Puerto Rico	Unsecured	\$29,914.11*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$29,914.11*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
148 OLIVERAS GONZALEZ, ADIS URB. SEVERO QUINONEZ C/ ULISES ORTIZ #61 CAROLINA, PR 00985	8099^	Commonwealth of Puerto Rico	Secured	\$27,242.56	Commonwealth of Puerto Rico	Unsecured	\$27,242.56
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
^ Claim #8099 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
149 ORENGO ROHENA, ROSA I. COND VILLAS DEL PARQUE ESCORIAL EDIF D APT 908 CAROLINA, PR 00987	167999	Commonwealth of Puerto Rico	Secured	\$27,197.88	Commonwealth of Puerto Rico	Unsecured	\$337,882.97
		Commonwealth of Puerto Rico	Unsecured	\$310,685.09			
		Subtotal		\$337,882.97			
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
150 ORLANDO RIVERA ORTIZ, MARTHA RIVERA FIGUEROA Y LA SLBG; ÁNGEL RODRÍGUEZ SÁNCHEZ MARCELINO RUIZ CORUJO URB. SANTA ROSA 101 CALLE ESTEBAN PADILLA STE 7 BAYAMÓN, PR 00959	9734	Commonwealth of Puerto Rico	503(b)(9)	\$7,975.00*	Commonwealth of Puerto Rico	Unsecured	\$7,975.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$7,975.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
151 ORONOZ, MARIO M. K4 CALLE BAMBOO, TORRIMAR GUAYNABO, PR 00966	24668	Commonwealth of Puerto Rico	Secured	\$250,000.00*	Commonwealth of Puerto Rico	Unsecured	\$250,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
152 ORTIZ CRUZ, NOEMI URB LAS AMERICAS CALLE GUATEMALA 781 SAN JUAN, PR 00721	20054	Commonwealth of Puerto Rico	Secured	\$29,000.00	Commonwealth of Puerto Rico	Unsecured	\$29,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
153 ORTIZ PACHECO, CARLOS A CALLE DEL RIO #17 GUAYANILLA, PR 00656	143704	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$23,440.00*
		Commonwealth of Puerto Rico	Secured	\$23,440.00*			
		Subtotal		\$23,440.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
154 PASTRANA ALAMO, IVETTE URB EDUARDO J. SALDAÑA E-38 CALLE RAMON QUIÑONES CAROLINA, PR 00985	15058	Commonwealth of Puerto Rico	503(b)(9)	\$70,000.00*	Commonwealth of Puerto Rico	Unsecured	\$70,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$70,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
155 PEREZ PEREZ, JORGE L VILLA SAN ANTON M10 CALLE TOMASA ORTIZ CAROLINA, PR 00987	17711^	Commonwealth of Puerto Rico	Secured	\$112,065.93	Commonwealth of Puerto Rico	Unsecured	\$112,065.93
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
^ Claim #17711 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
156 PEREZ RAMIREZ, LORIMAR LCDO. OSVALDO BURGOS PEREZ PO BOX 194211 SAN JUAN, PR 00919-4211	164955	Commonwealth of Puerto Rico	Secured	\$5,000.00*	Commonwealth of Puerto Rico	Unsecured	\$5,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
157 PEREZ RODRIGUEZ, IRIS DELIA CALLE MUNOZ RIVERA #275, HERMANAS DAVILA BAYAMON, PR 00959	75142	Commonwealth of Puerto Rico	503(b)(9)	\$24,000.00*	Commonwealth of Puerto Rico	Unsecured	\$24,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$24,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
158 PONCE DE LEON GONZALEZ, PEDRO QTAS DE CUPEY A-3 CALLE 14 SAN JUAN, PR 00927	86027	Commonwealth of Puerto Rico	Secured	\$20,000.00*	Commonwealth of Puerto Rico	Unsecured	\$20,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
159 R.L.D.J., OLGA DE JESUS, GREGORIO LOPEZ LBRG LAW FIRM PO BOX 9022512 SAN JUAN, PR 00902-2512	29472	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
		Commonwealth of Puerto Rico	Secured	\$150,000.00*			
			Subtotal	\$150,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
160 RAMIREZ NEGRON, JORGE LUIS PO BOX 194211 SAN JUAN, PR 00919-4211	90674	Commonwealth of Puerto Rico	Secured	\$15,000.00*	Commonwealth of Puerto Rico	Unsecured	\$15,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
161 REYES AGOSTO, CARMEN GLADYS CALLE 20 2-1-6 URB. TURABO GARDENS CAGUAS, PR 00727	81309	Commonwealth of Puerto Rico	503(b)(9)	\$18,949.79*	Commonwealth of Puerto Rico	Unsecured	\$18,949.79*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
			Subtotal	\$18,949.79*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
162 REYES HERNANDEZ, LUD M 90 CAMINO AVELINO LOPEZ SAN JUAN, PR 00926	23004	Commonwealth of Puerto Rico	Secured	\$29,000.00*	Commonwealth of Puerto Rico	Unsecured	\$29,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
163 REYES RIVERA, NILDA 12 CALLE EXT CONSTITUCION SANTA ISABEL, PR 00757-2408	87774	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$4,200.00	Commonwealth of Puerto Rico	Unsecured	\$4,200.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
164 REYES SANTIAGO, JOSE A HC-8 BOX 3056 CAGUAS, PR 00725	22636	Commonwealth of Puerto Rico	Secured	\$33,856.10*	Commonwealth of Puerto Rico	Unsecured	\$33,856.10*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
165 RIVERA CLEMENTE, FELIX HC 1 BOX 9045 LOIZA, PR 00772-9743	6725^	Commonwealth of Puerto Rico	503(b)(9)	\$60,000,000.00	Commonwealth of Puerto Rico	Unsecured	\$60,000,000.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
^ Claim #6725 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
166 RIVERA GONZALEZ, CARMEN LYDIA 710 CARMELO SEGLAR PONCE, PR 00728	145481	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$100,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$100,000.00*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$100,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
167 RIVERA RODRIGUEZ, LUZ A. URB SANTOSE 613 CALLE CARMELO SEGLAR PONCE, PR 00728	99315	Commonwealth of Puerto Rico	Secured	\$9,000.00*	Commonwealth of Puerto Rico	Unsecured	\$9,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
168 RIVERA SOLIS, MYRIAM URB SAN PEDRO C-2 CALLE C MAUNABO, PR 00707	36784	Commonwealth of Puerto Rico	Secured	\$65,031.86*	Commonwealth of Puerto Rico	Unsecured	\$65,031.86*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
169 RODRIGUEZ CARRIL, CARMEN DELIA 210 CALLE PALMA COROZO URB LAS PALMAS MOCA, PR 00676	134200	Commonwealth of Puerto Rico	Secured	\$6,000.00*	Commonwealth of Puerto Rico	Unsecured	\$6,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
170 RODRIGUEZ LOPEZ, RAQUEL PO BOX 7307 CAROLINA, PR 00986-7307	28152	Commonwealth of Puerto Rico	Secured	\$48,821.92	Commonwealth of Puerto Rico	Unsecured	\$48,821.92
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
171 RODRIGUEZ MEJIA, FELIX A COND CADIZ 10 B 253 CALLE CHILE SAN JUAN, PR 00917	170857	Commonwealth of Puerto Rico	Secured	\$75,000.00*	Commonwealth of Puerto Rico	Unsecured	\$500,000.00*
		Commonwealth of Puerto Rico	Unsecured	\$425,000.00*			
		Subtotal	\$500,000.00*				
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
172 RODRIGUEZ MEJIA, FELIX A. 253 CALLE CHILE, APT 10-B SAN JUAN, PR 00917-2111	8654	Commonwealth of Puerto Rico	Secured	\$102,707.00*	Commonwealth of Puerto Rico	Unsecured	\$102,707.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
173 RODRÍGUEZ ORTIZ, SANDRA LCDO. OSVALDO BURGOS PÉREZ PO BOX 194211 SAN JUAN, PR 00919-4211	160750	Commonwealth of Puerto Rico	Secured	\$10,000.00*	Commonwealth of Puerto Rico	Unsecured	\$10,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
174 RODRÍGUEZ REYES, MARANGELY LCDO. OSVALDO BURGOS PÉREZ PO BOX 194211 SAN JUAN, PR 00919-4211	132644	Commonwealth of Puerto Rico	Secured	\$5,000.00*	Commonwealth of Puerto Rico	Unsecured	\$5,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
175 RODRIGUEZ RODRIGUEZ, ADYMARA URB. SAN PEDRO H 13 CALLE ABRAHAM TOA BAJA, PR 00949	21516	Commonwealth of Puerto Rico	Secured	\$29,000.00	Commonwealth of Puerto Rico	Unsecured	\$29,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
176 RODRIGUEZ SANFELIZ, ERNESTO HC 04 BOX 7357 COROZAL, PR 00783	4821	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$42,318.18*
		Commonwealth of Puerto Rico	Secured	\$42,318.18*			
		Subtotal	\$42,318.18*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							

Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED					CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
177 RODRÍGUEZ VÁZQUEZ, DIONISIO LCDO. EDGARDO SANTIAGO LLORENS URB. SAN ANTONIO 1925 AVENIDA LAS AMÉRICAS PONCE, PR 00728-1815	56468	Commonwealth of Puerto Rico	503(b)(9)	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$150,000.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.					
178 ROJAS RIVERA V DE, MARIA V. LCDO OSVALDO BURGOS PO BOX 194211 SAN JUAN, PR 00919-4211	146943	Commonwealth of Puerto Rico	Secured	\$10,000.00	Commonwealth of Puerto Rico	Unsecured	\$10,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
179 ROMAN MERCADO, MARIA E. PO BOX 1084 QUEBRADILLAS, PR 00678-1084	57849	Commonwealth of Puerto Rico	Secured	\$9,000.00	Commonwealth of Puerto Rico	Unsecured	\$9,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
180 ROMAN OCASIO, CARMEN I URB REPARTO VALENCIANO A 2 CALLE ACASIA JUNCOS, PR 00777	15520	Commonwealth of Puerto Rico	Secured	\$15,000.00	Commonwealth of Puerto Rico	Unsecured	\$15,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
181 ROSADO HERNANDEZ, AWILDA URB REXVILLE D G 9 CALLE 27 BAYAMON, PR 00957	65498	Commonwealth of Puerto Rico	Secured	\$28,350.00	Commonwealth of Puerto Rico	Unsecured	\$28,350.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
182 ROSADO MARTINEZ, IAN ANDRE MILDRED MARTINEZ OLIVENCIA PO BOX 33 ANGELES, PR 00611	161271	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
183 ROSADO VELEZ, MARIA VALLE DE CERRO GORDO Q5 CALLE AMBAR BAYAMON, PR 00957-6846	2414	Commonwealth of Puerto Rico	Secured	\$39,944.92	Commonwealth of Puerto Rico	Unsecured	\$39,944.92
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
184 ROSARIO ROSARIO, SONIA URB METROPOLIS S21 CALLE 27 CAROLINA, PR 00987-7459	145627	Commonwealth of Puerto Rico	503(b)(9)	\$18,000.00*	Commonwealth of Puerto Rico	Unsecured	\$18,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$18,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
185 RUIZ DIAZ, CARMEN M. URB. VILLA DEL SOL A5 CALLE 1 JUANA DIAZ, PR 00795-2037	106293	Commonwealth of Puerto Rico	503(b)(9)	\$319,188.00*	Commonwealth of Puerto Rico	Unsecured	\$319,188.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$319,188.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
186 RUIZ ITHIER, LUCILA 18 LUIS PALES MATOS URB RMZ DE ARL MAYAGUEZ, PR 00682	4137	Commonwealth of Puerto Rico	Secured	\$9,000.00*	Commonwealth of Puerto Rico	Unsecured	\$9,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
187 RUIZ MATOS, LIZANY LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	78271	Commonwealth of Puerto Rico	Secured	\$150,000.00	Commonwealth of Puerto Rico	Unsecured	\$150,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
188 RUIZ PAGAN, LIZZIE J. JARD. VALENCIANO ORQUIDEA B6 JUNCOS, PR 00777	173254^	Commonwealth of Puerto Rico	Secured	\$115,200.00	Commonwealth of Puerto Rico	Unsecured	\$115,200.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
^ Claim #173254 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
189 RUIZ VILLEGAS, PEDRO LCDA. SONIA SIERRA SEPULVEDA PO BOX 331031 PONCE, PR 00733-1031	9778	Commonwealth of Puerto Rico	Secured	\$300.00	Commonwealth of Puerto Rico	Unsecured	\$300.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
190 S.R.C.M., BRENDA ENID MORALES NAVARRO, AND JUAN CARLOS CORTES CALDERON LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	22200	Commonwealth of Puerto Rico	Secured	\$150,000.00	Commonwealth of Puerto Rico	Unsecured	\$150,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
191 SANCHEZ FIGUEROA, JERIME 3214 PASEO CLARO LEVITTOWN, PR 00949	21397	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$15,000.00*
		Commonwealth of Puerto Rico	Secured	\$15,000.00*			
		Subtotal		\$15,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
192 SANCHEZ MORALES, WANDA URB VISTAS DEL MAR 9 CALLE ARENA RIO GRANDE, PR 00745	72162^	Commonwealth of Puerto Rico	Secured	\$129,600.00*	Commonwealth of Puerto Rico	Unsecured	\$129,600.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
^ Claim #72162 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
193 SANCHEZ NIEVES, ANGEL CALLE TOU SOTO 110 - NORTE SAN LORENZO, PR 00754-3533	30942	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$7,166.25*
		Commonwealth of Puerto Rico	Secured	\$7,166.25*			
		Subtotal		\$7,166.25*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
194 SANCHEZ SERRANO, EDDIE RR-06 CAMINO LOURDES BOX 72 SAN JUAN, PR 00926	117241	Commonwealth of Puerto Rico	Secured	\$100,000.00	Commonwealth of Puerto Rico	Unsecured	\$100,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
195 SANTANA FELICIANO, IRIS E. ALTURAS DE RIO GRANDE CALLE 9 J-438 RIO GRANDE, PR 00745	38993	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$14,000.00*
		Commonwealth of Puerto Rico	Secured	\$14,000.00*			
		Subtotal		\$14,000.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.					
196 SANTANA Y JESUS RAVELO, ANGELINA LCDA. ELIZABETH ORTIZ 101 VILLAS DE SAN JOSE CAYEY, PR 00736	42623	Commonwealth of Puerto Rico	Secured	\$9,825.00*	Commonwealth of Puerto Rico	Unsecured	\$9,825.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
197 SANTIAGO ANTONY, DAGMAR C LA TORRECILLA J28 LOMAS DE CAROLINA CAROLINA, PR 00987	36926	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$5,567.04*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$5,567.04*			
		Subtotal		\$5,567.04*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.					
198 SANTIAGO ANTONY, DAGMAR LOMAS DE CAROLINA J-28 CALLE LA TORRECILLA CAROLINA, PR 00987	37539	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$1,717.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$1,717.00*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$1,717.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.					
199 SANTIAGO DIAZ, EVELYN MARIA ELENA SANTIAGO DIAZ VILLA FONTANA VIA 3 2LR621 CAROLINA, PR 00983	39906^	Commonwealth of Puerto Rico	Secured	\$45,000.00	Commonwealth of Puerto Rico	Unsecured	\$45,000.00

Reason: The claimant failed to provide prima facie evidence to support a secured claim.

^ Claim #39906 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
200	TORRES KERCADO V DE, MARIA E. LCDO OSVALDO BURGOS PO BOX 194211 SAN JUAN, PR 00919-4211	146935	Commonwealth of Puerto Rico	Secured	\$10,000.00*	Commonwealth of Puerto Rico	Unsecured	\$10,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.								
201	TORRES SERRANT, GISELLE P.O. BOX 194211 SAN JUAN, PR 00919-4211	91729	Commonwealth of Puerto Rico	Secured	\$9,000.00*	Commonwealth of Puerto Rico	Unsecured	\$9,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.								
202	TRINIDAD WRIGHT, ANTONIO G. PO BOX 30787 SAN JUAN, PR 00929	75706	Commonwealth of Puerto Rico	503(b)(9)	\$16,176.00*	Commonwealth of Puerto Rico	Unsecured	\$16,176.00*
			Commonwealth of Puerto Rico	Secured	Undetermined*			
			Subtotal		\$16,176.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.								
203	VALENTIN ARCE Y OTROS, JOSE E. CARLOS RUIZ GONZALEZ 7 CALLE ANTONIO MARQUEZ ARECIBO, PR 00613	153242	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$240,000.00*
			Commonwealth of Puerto Rico	Secured	\$240,000.00*			
			Subtotal		\$240,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.								
204	VARGAS FONTANEZ, PEDRO A G14 CALLE BOHIO REPTO CAGUAX CAGUAS, PR 00725-3310	65043	Commonwealth of Puerto Rico	Secured	\$2,945.00*	Commonwealth of Puerto Rico	Unsecured	\$2,945.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.								
205	VÁSQUEZ PAGÁN, ANA Z. URB. SANTA TERESITA BM-33 CALLE E PONCE, PR 00731	122933	Commonwealth of Puerto Rico	503(b)(9)	\$163,124.00*	Commonwealth of Puerto Rico	Unsecured	\$163,124.00*
			Commonwealth of Puerto Rico	Secured	Undetermined*			
			Subtotal		\$163,124.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.								

Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED					CORRECTED							
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT					
206 VAZQUEZ RODRIGUEZ, GISELA LCSDO. CARLOS I. LEÓN CAMACHO JARDINES DE TOA ALTA 47 TOA ALTA, PR 00953	34338	Commonwealth of Puerto Rico	Secured	\$4,000.00	Commonwealth of Puerto Rico	Unsecured	\$4,060.00					
		Commonwealth of Puerto Rico	Unsecured	\$60.00								
		Subtotal		\$4,060.00								
		Reason: The claimant failed to provide prima facie evidence to support a secured claim.										
207 VEGA MEDINA, JACQUELINE HC 8 BOX 84354 SAN SEBASTIAN, PR 00685	6624^	Commonwealth of Puerto Rico	503(b)(9)	\$15,000.00*	Commonwealth of Puerto Rico	Unsecured	\$15,000.00*					
		Commonwealth of Puerto Rico	Secured	Undetermined*								
		Subtotal		\$15,000.00*								
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.										
^ Claim #6624 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims												
208 VEGA RIVERA, SANDRA IVETTE HC4 BOX 42619 AGUADILLA, PR 00603-9744	3284	Commonwealth of Puerto Rico	503(b)(9)	\$15,000.00*	Commonwealth of Puerto Rico	Unsecured	\$15,000.00*					
		Commonwealth of Puerto Rico	Secured	Undetermined*								
		Subtotal		\$15,000.00*								
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.										
209 VELAZQUEZ VEGA, EVELYN HC 3 BOX 12220 BO YEGUADA CAMUY, PR 00627-9743	9160	Commonwealth of Puerto Rico	Secured	\$129,600.00	Commonwealth of Puerto Rico	Unsecured	\$129,600.00					
		Reason: The claimant failed to provide prima facie evidence to support a secured claim.										
		210 VELEZ BONILLA, ROSA VILLA BLANCA 15 CALLE JASPE CAGUAS, PR 00725-1924	27602^	Commonwealth of Puerto Rico				503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$60,000.00*
				Commonwealth of Puerto Rico				Secured	\$60,000.00*			
Subtotal				\$60,000.00*								
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.												
^ Claim #27602 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims												
211 VERA GONZALEZ, JUAN P.O. BOX 194211 SAN JUAN, PR 00919-4211	77025	Commonwealth of Puerto Rico	Secured	\$15,000.00*	Commonwealth of Puerto Rico	Unsecured	\$15,000.00*					
		Reason: The claimant failed to provide prima facie evidence to support a secured claim.										

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED					CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
212 VIDAL VALDES, MARIBEL PO BOX 6616 CAGUAS, PR 00776	156838	Commonwealth of Puerto Rico	503(b)(9)	\$100,000.00*	Commonwealth of Puerto Rico	Unsecured	\$100,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$100,000.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.					
213 VIERA RODRIGUEZ, MITZY PO BOX 1712 LAS PIEDRAS, PR 00771	57274	Commonwealth of Puerto Rico	503(b)(9)	\$47,056.96*	Commonwealth of Puerto Rico	Unsecured	\$47,056.96*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$47,056.96*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.					
214 VIZCARRONDO FLORES, EVELYN URB VILLA FONTANA 2JR 677 VIA 4 CAROLINA, PR 00983	45321^	Commonwealth of Puerto Rico	Secured	\$48,000.00	Commonwealth of Puerto Rico	Unsecured	\$48,000.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
^ Claim #45321 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
215 VIZCARRONDO, NITZA CALLE 33 BLOQUE 2A #2 URB. METROPOLIS CAROLINA, PR 00987	41069	Commonwealth of Puerto Rico	503(b)(9)	\$28,754.25*	Commonwealth of Puerto Rico	Unsecured	\$28,754.25*
		Commonwealth of Puerto Rico	Secured	Undetermined*			
		Subtotal		\$28,754.25*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.					
216 W.J.H.V., AND MARGARITA SOTO PO BOX 9022512 SAN JUAN, PR 00902-2512	21007	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
217 W.M.H.Q., BRENDA LIZ QUIÑONES RUIZ, AND WILFREDO HERNANDEZ RUIZ LBRG LAW FIRM PO BOX 9022512 SAN JUAN, PR 00902-2512	79163	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Forty-Fifth Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED					CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
218 WILLIAM, SANDERS MIGUEL A. MONTALVO 171 CALLE DR. RAMON E. BETANCES SUR MAYAGUEZ, PR 00680-4064	17063	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$300,000.00*
		Commonwealth of Puerto Rico	Secured	\$300,000.00*			
			Subtotal	\$300,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
219 Z.P.L. AND AWILDA LOPEZ LBRG LAW FIRM P.O. BOX 9022512 SAN JUAN, PR 00902-2512	23292	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
220 Z.Z.P.N., SANDRA NUÑEZ, WILLIAM PEREZ JIMENEZ LBRG LAW FIRM PO BOX 9022512 SAN JUAN, PR 00902-2512	27705	Commonwealth of Puerto Rico	Secured	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
221 ZAYAS CINTRON, LUZ A. 80 CALLE 3, APT. 415 GUAYNABO, PR 00966-1682	146746	Commonwealth of Puerto Rico	Secured	\$9,000.00*	Commonwealth of Puerto Rico	Unsecured	\$9,000.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
222 ZAYAS PEREZ, OVIDIO E. JUAN M. SUAREZ COBO, ESQ. USDCPR 211010 BOX 316 SEÑORIAL STATION SAN JUAN, PR 00926-6023	19482	Commonwealth of Puerto Rico	Secured	\$9,774.00*	Commonwealth of Puerto Rico	Unsecured	\$9,774.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
223 ZAYAS VELEZ, YADIRA Y. LCDA ELIZABETH ORTIZ IRIZARRY 101 VILLAS DE SAN JOSE CAYEY, PR 00736	42359	Commonwealth of Puerto Rico	Secured	\$4,725.00*	Commonwealth of Puerto Rico	Unsecured	\$4,725.00*
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
TOTAL				\$ 362,374,179.10*	TOTAL		\$ 362,374,179.10*

* Indicates claim contains unliquidated and/or undetermined amounts